

Even Federal Reserve Chairman Alan Greenspan has problems deciding whether the economy is going up or down in the next 3 months. How can we plan 10 years ahead? It is a course guaranteed to lead us to terrible consequences.

Then-Governor Bush led Texas, based on a "rosy scenario," to enact massive tax cuts which today has Texas reeling over a \$700 million annual deficit.

Once you cut federal revenues by \$1.6 trillion and if the surpluses melt away to deficits, we will repeat the 10 years of agony we all suffered under the Reagan-Bush deficits of 1982–1992 federal budgets.

For these reasons, I shall vote "no" on H.R. 3 and urge my colleagues to do the same.

IN MEMORY OF BEATRICE L.
PETERSON

HON. JAMES A. TRAFICANT, JR.

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 14, 2001

Mr. TRAFICANT. Mr. Speaker, today, I am deeply saddened to share the news of the passing of Beatrice L. Peterson.

Beatrice L. Peterson was born on June 16, 1931 to Raymond H. and Annabelle Allen McFate. She married Edward Kerr Peterson July 1, 1946 who died December 20, 1997. She is survived by a brother, Charles McFate; a sister, Mrs. Shirley Peterson; two daughters, Diane Was and Brenda Ellis; and a son, Edward K. Peterson, Jr. Two of her children, Rita Ann Peterson and Robert Carlson are deceased.

Beatrice was an amazing woman. A graduate of Choffin School of Nursing in Youngstown, she worked for over a decade at St. Joseph Riverside Hospital as a licensed practical nurse before retiring in 1985.

Beatrice loved the outdoors. Whenever she had a spare moment, she could be found outside, usually working in her garden. Camping was another of her beloved pastimes.

Beatrice Peterson will be sorely missed in the Bristolville community, where she loyally attended Grace Baptist Church. She touched the lives of many people, including mine, and was adored by all who had the privilege to know her. I extend my deepest sympathy to her friends and family.

SMALL BUSINESS
TELECOMMUTING ACT

HON. MARK UDALL

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 14, 2001

Mr. UDALL of Colorado. Mr. Speaker, today I am joined by my colleagues, Representatives FROST, OWENS, HILLIARD, MCKINNEY, BALDACCI, BLUMENAUER, CUMMINGS, DAVIS (IL), HINOJOSA, KUCINICH, MCGOVERN, TAUSCHER, BAIRD, BALDWIN, TUBBS JONES, UDALL (NM), WU, and JO ANN DAVIS (VA), in introducing the Small Business Telecommuting Act to assist our nation's small businesses in establishing successful telework programs for their employees. Senator JOHN KERRY of Massachusetts will be introducing companion legislation in the Senate.

Across America, numerous employers are responding to the needs of their employees and establishing telecommuting programs. In 2000, there were an estimated 16.5 million teleworkers. By the end of 2004, there will be an estimated 30 million teleworkers, representing an increase of almost 100%. Unfortunately, the majority of growth in new teleworkers comes from organizations employing over 1,500 people, while just a few years ago, most teleworkers worked for small to medium-sized organizations.

By not taking advantage of modern technology and establishing successful telecommuting programs, small businesses are losing out on a host of benefits that will save them money, and make them more competitive. The reported productivity improvement of home-based teleworkers averages 15%, translating to an average bottom-line impact of \$9,712 per teleworker. Additionally, most experienced teleworkers are determined to continue teleworking, meaning a successful telework program can be an important tool in the recruitment and retention of qualified and skilled employees. By establishing successful telework programs, small business owners would be able to retain these valuable employees by allowing them to work from a remote location, such as their home or a telework center.

In addition to the cost savings realized by businesses that employ teleworkers, there are a number of related benefits to society and the employee. For example, telecommuters help reduce traffic and cut down on air pollution by staying off the roads during rush hour. Fully 80% of home-only teleworkers commute to work on days they are not teleworking. Their one-way commute distance averages 19.7 miles, versus 13.3 miles for non-teleworkers, meaning employees that take advantage of telecommuting programs are, more often than not, those with the longest commutes. Teleworking also gives employees more time to spend with their families and reduces stress levels by eliminating the pressure of a long commute.

Mr. Speaker, our legislation seeks to extend the benefits of successful telecommuting programs to more of our nation's small businesses. Specifically, it establishes a pilot program in the Small Business Administration (SBA) to raise awareness about telecommuting among small business employers and to encourage those small businesses to establish telecommuting programs for their employees.

Additionally, an important provision in our bill directs the SBA Administrator to undertake special efforts for businesses owned by, or employing, persons with disabilities and disabled America veterans. At the end of the day, telecommuting can provide more than just environmental benefits and improved quality of life. It can open the door to people who have been precluded from working in a traditional office setting due to physical disabilities.

Our legislation is also limited in cost and scope. It establishes the pilot program in a maximum of five SBA regions and caps the total cost to five million dollars over two years. It also restricts the SBA to activities specifically proscribed in the legislation: developing educational materials; conducting outreach to small business; and acquiring equipment for demonstration purposes. Finally, it requires the SBA to prepare and submit a report to Congress evaluating the pilot program.

Several hurdles to establishing successful telecommuting programs could be cleared by enacting our legislation. In fact, the number one reported obstacle to implementing a telecommuting program is a lack of know-how. Our bill will go a long way towards educating small business owners on how they can draft guidelines to make a telework program an affordable, manageable reality.

LEGISLATION TO CHANGE THE INTERNAL REVENUE CODE'S COST RECOVERY RULES

HON. E. CLAY SHAW, JR.

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 14, 2001

Mr. SHAW. Mr. Speaker, as a Member of Congress, I am continually seeking sound policy changes that will make and keep our economy productive, create jobs and improve the overall quality of life for Americans. It is my belief that an important elements of a productive economy is modern, efficient and environmentally responsible space for Americans to work, shop and recreate. In order to create and maintain such space, a building owner must regularly change, reconfigure or somehow improve office, retail and commercial space to meet the needs of new and existing tenants.

I believe that the Internal Revenue Code's cost recovery rules associated with leasehold improvements are an impediment for building owners needing to make such improvements. Therefore, I am pleased to introduce this legislation to change the cost recovery rules associated with leasehold improvements.

Simply stated, this legislation would allow building owners to depreciate specified building improvements using a 10-year depreciable life, rather than the 39 years required by current law, thereby matching more closely the expenses incurred to construct these improvements with the income the improvements generate under the lease.

To qualify under the legislation, the improvement must be constructed by a lessor or lessee in the tenant-occupied space. In an effort to ensure that the legislation is as cost efficient as possible, improvements constructed in common areas of a building, such as elevators, escalators and lobbies, would not qualify; nor would improvements made to new buildings.

Office, retail, or other commercial rental real estate is typically reconfigured, changed or somehow improved on a regular basis to meet the needs of new and existing tenants. Internal walls, ceilings, partitions, plumbing, lighting and finish each are elements that might be the type of improvement made within a building to accommodate a tenant's requirements, and thereby ensure that the work or shopping space is a modern, efficient, and environmentally responsible as possible.

Unfortunately, today's depreciation rules do not differentiate between the economic useful life of a building improvement—which typically corresponds with a tenant's lease-term—and the life of the overall building structure. The result is that current tax law dictates a depreciable life for leasehold improvements of 39 years—the depreciable life for the entire building—even though most commercial leases

typically run for a period of 7 to 10 years. As a result, after-tax cost of reconfiguring, or building out, office, retail, or other commercial space to accommodate new tenants or modernizing workplace is artificially high. This hinders urban reinvestment and construction job opportunities as improvements are delayed or not undertaken at all.

Additionally, a widespread shift to more energy-efficient, environmentally sound building elements is discouraged by the current tax system because of their typically higher expense. If a greater conservation potential of energy-efficient lighting were to be realized, the demand for the equivalent of one hundred 1,000-megawatt powerplants could be eliminated, with corresponding reductions in air pollution and global warming.

Reform of the cost recovery rules for leasehold improvements has been long overdue. In the 106th Congress, this bill enjoyed widespread support with 144 Members co-sponsoring it. This legislation should be enacted this year. This would acknowledge the fact that improvements constructed for one tenant are rarely suitable for another, and that when a tenant leaves, the space is typically build-out over again for a new tenant. It is important to note that prior to 1981 our tax laws allowed these improvement costs to be deducted over the life of the lease. Subsequent legislation, however, abandoned this policy as part of a move to simplify and shorten building depreciation rules in general to 15 years. Given that buildings are now required to be depreciated over 39 years, it is time to face economic reality and reinstate a separate depreciation period for building improvements to tenant occupied space.

Mr. Speaker, I urge my fellow members to review and support this important job producing, urban revitalization legislation. I look forward to working with my colleagues on the Ways and Means Committee to enact this bill.

THE INTRODUCTION OF THE
"ANTI-SPAMMING ACT OF 2001"

HON. BOB GOODLATTE

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 14, 2001

Mr. GOODLATTE. Mr. Speaker, unsolicited commercial e-mail, such as advertisements, solicitations or chain letters, is the "junk mail" of the information age. When unwanted mail is hand delivered to your home or post office box, you can ask the postmaster not to deliver it. When telemarketers call you at home you may ask to be taken off their solicitation list. But currently, there is no mechanism to prevent unwanted e-mail.

Jupiter Communications reported that in 1999 the average consumer received 40 pieces of spam. By 2005, Jupiter estimates, the total is likely to soar to 1,600. These numbers are truly astounding. Unsolicited e-mail messages burden consumers by slowing down their e-mail connections, and cause big problems for the small business owner who is trying to compete with larger companies and larger servers.

Consumers are not the only ones victimized by spam. In recent instances, unsolicited e-mail transmissions have paralyzed small Internet Service Providers (ISPs) by flooding their

servers with unwanted e-mail. This has the potential to do great damages to small ISP companies and the communities they serve.

Currently, ISPs are developing programs that require the individual sending the unsolicited message to include a valid e-mail address, which can then be replied to in order to request that no further transmissions be sent. Under these programs, once the individual sending the original e-mail receives a request to remove an address from their distribution list, they are required to do so. However, offending spammers get around this requirement by using the e-mail address of an unsuspecting user to spam others.

To address this problem, I am introducing legislation to give law enforcement the tools they need to prosecute individuals who send unsolicited e-mail that clog up consumers' inboxes: the Anti-Spamming Act of 2001.

The Anti-Spamming Act would amend 18 U.S.C. § 1030 (which addresses criminal fraud in connection with computers) in several respects to address fraudulent unsolicited electronic mail. It would add to the substantive conduct prohibited by 18 U.S.C. § 1030(a), both the intentional and unauthorized sending of unsolicited e-mail that is known by the sender to contain information that falsely identifies the source or routing information of the e-mail, and the intentional sale or distribution of any computer program designed to conceal the source or routing information of such e-mail.

This legislation would subject those who commit such prohibited conduct to a criminal fine equal to \$15,000 per violation or \$10 per message per violation, whichever is greater, plus the actual monetary loss suffered by victims of the conduct. In addition, prohibited conduct that results in damage to a "protected computer" (as defined in 18 U.S.C. § 1030(e)(2)) would be punishable by a fine under Title 18 or by imprisonment for up to one year.

I would also like to thank Representative HEATHER WILSON for her tireless efforts to address this issue. Representative WILSON should be commended for bringing the problem of spam to the forefront of public debate. I look forward to working with her to achieve our common goal of reducing the burden of unwanted e-mail on consumers and Internet Service Providers.

Legislation addressing the problem of unsolicited commercial e-mail is greatly needed to protect consumers and Internet Service Providers from victimization by spam. I urge my colleagues to support this much needed legislation.

TRIBUTE TO FRANK MARSH

HON. DOUG BEREUTER

OF NEBRASKA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 14, 2001

Mr. BEREUTER. Mr. Speaker, this week Nebraskans said good-bye to Frank Marsh, our former lieutenant governor, secretary of state and state treasurer. Frank was a loyal Nebraskan, a dedicated public servant, and an enthusiastic Republican. He was elected secretary of state in 1953 and served in that position for 17 years. He was lieutenant governor from 1971 to 1975. He served twice as state

treasurer. He was State director of the Farmers Home Administration. In all, he devoted nearly 40 years of his life to public service.

Indeed, public service was a family affair for the Marshes. Frank's father, Frank Marsh Sr., was secretary of state for 16 years. Frank's wife Shirley was a state senator—my close friend and seatmate for the last two years of my service in the Nebraska Legislature.

Frank was a staunch Republican, but he worked amicably with partisans of all persuasion. Indeed, his stint as lieutenant governor was served under a Democratic governor. They got along well. After Frank left elective office, he continued his career in public service by serving the poor. He helped to begin a food distribution network that came to involve 300 volunteers working in 33 distribution sites in Lincoln, Nebraska, his hometown.

All of us who knew Frank Marsh and worked with him and all of those who were beneficiaries of his compassion and dedication will miss him. We send our condolences to his wife Shirley and their children and the many foreign guests—extended family in effect—who were hosted by the Marsh family in their home for varying lengths of time. Frank Marsh was a citizen ambassador for our country and a model for voluntarism for all Americans. His contributions to the public good will be missed throughout Nebraska and far beyond.

SPECIAL ORDER ON WOMEN'S
HEALTH

HON. CAROLYN B. MALONEY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, March 14, 2001

Mrs. MALONEY of New York. Mr. Speaker, I would like to join my colleagues of the Women's Caucus to discuss the importance of women's health.

As a Caucus, we are working hard to improve health for all women. From protecting Social Security and strengthening Medicare to working for a Patient's Bill of Rights.

And we are working to add a reliable, affordable prescription drug benefit.

We must ensure that the progress made to improve women's health continues.

To this point, I urge my distinguished colleagues to join me in the following measures.

I am working to improve the health and well-being of women—young and old.

I will soon reintroduce the Osteoporosis Early Detection and Prevention Act and the Cancer Screening Coverage Act to give women a fighting chance against these diseases.

I am working with my distinguished colleague, CONNIE MORELLA, to make women's health research a priority. We will introduce the Women's Health Office Act to make the women's health offices at the Department of Health and Human Services permanent.

And for our littlest people and their moms, I have introduced the Breastfeeding Promotion Act, which supports and protects mothers who choose to breastfeed. Everyday, new medical studies are released highlighting the positive health effects of breastfeeding for both mother and child.

We must continue to work hard to ensure that the priorities of our country include policies that promote healthy women and healthy